

## IN THE SPECIFICATION:

Please replace paragraph [0022] with the following amended paragraph:

[0022] A second aspect of the invention provides a method of processing seismic data comprising the steps of: obtaining a filter for matching the response of an accelerometer and the response of a hydrophone according to a method of the first aspect; obtaining first seismic data using the one of the hydrophone and the accelerometer and obtaining second seismic data using the other of the hydrophone and the accelerometer; and using the matching filter to match the first seismic data to the second seismic data. [[n ]]In principle, the filter may be obtained before or after the seismic data are obtained.

Please replace paragraph [0069] with the following amended paragraph:

[0069] Next, at step 5, a calculus operation is applied to one of the data sets. For a particular data set, the calculus operation to be applied at step 5 is the same as the calculus operation applied to the response of the sensor used to acquire that data in the determination of a matching filter according to FIG. 7(a) or 7(b). That is, step 5 may consist of applying a differential operator to the set of hydrophone data or it may consist of applying an integration operator to the set of accelerometer data. Step 5 may be carried out using any suitable numerical integration or differentiation technique. The calculus operation may be performed in the time domain or in the frequency domain. (It is preferable, although not essential, that the calculus operation on the data is carried out in the same domain as the calculus operation used to obtain the filter, since unwanted artefacts may otherwise occur.)